



Georgia Department of Revenue

Compliance Standards For Assessors



Georgia Department of Revenue

For Educational Purposes Only:

The material within is intended to give the course participant a solid understanding of general principles in the subject area. As such, the material may not necessarily reflect the official procedures and policies of the Georgia Department of Revenue or the Department's official interpretation of the laws of the State of Georgia. The application of applicability to specific situations of the theories, techniques, and approaches discussed herein must be determined on a case-by-case basis



Georgia Department of Revenue

Kim Oliver

Training Coordinator

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Georgia Department of Revenue

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Georgia Department of Revenue

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Georgia Department of Revenue

48-5-290 Creation of county board of tax assessors; appointment and number of members; commission; noneligibility of certain individuals

Board of Assessor members are appointed by the
County Governing Authority

Each county board of tax assessors shall consist of not less than three and no more than five members.



Georgia Department of Revenue

48-5-290 Creation of county board of tax assessors; appointment and number of members; commission; noneligibility of certain individuals

No individual may be appointed or reappointed to a county board of tax assessors when the individual is related to a member of the county governing authority in one or more of the following degrees:

- (1) Mother or mother-in-law;
- (2) Father or father-in-law;
- (3) Sister or sister-in-law;
- (4) Brother or brother-in-law;
- (5) Grandmother or grandmother by marriage;
- (6) Grandfather or grandfather by marriage;
- (7) Son or son-in-law; or
- (8) Daughter or daughter-in-law.



Georgia Department of Revenue

48-5-291 Qualifications for members

- (a) No individual shall serve as a member of the county board of tax assessors who:
- (1) Is less than **21 years of age**;
 - (2) Fails to make his or her **residence within the county within six months** after taking the oath of office as a member of the board;
 - (3) Does not **hold a high school diploma** or its equivalent;
 - (4) Has not **successfully completed 40 hours** of training either prior to or within 180 days of appointment as provided in subsection (b) of this Code section;
 - (5) Has not **obtained and maintained a certificate** issued by the commissioner; and
 - (6) In addition to the training required in paragraph (4) of this Code section, does not successfully complete an additional 40 hours of approved appraisal courses as provided in subsection (b) of this Code section during each two calendar years of tenure as a member of the county board of tax assessors.



Georgia Department of Revenue

560-11-2-.31 County Board of Tax Assessors- Qualifications

- (1) Approved Appraisal Courses' under O.C.G.A. § 48-5-291 shall be only those courses approved by the Local Government Services Division of the Georgia Department of Revenue.
- (2) Two Calendar Years of Tenure' under § 48-5-291 shall mean any calendar twenty-four (24) month period beginning on the date the assessor is appointed.



Georgia Department of Revenue

560-11-2-.31 County Board of Tax Assessors- Qualifications

(3) Certificate' as issued by the Commissioner under O.C.G.A. § 48-5-291 shall mean a certificate issued by the Revenue Commissioner officially and specifically for the purpose of designating an assessor as certified pursuant to § 48-5-291(a)(5). Certificate' shall not mean any certificate issued specifically for the successful completion of approved appraisal courses. No duties or responsibilities may be executed by a board of tax assessors having a majority of members who do not have a valid Certificate.' A Certificate' shall be:

- (a) Issued to each board of assessor member upon the Revenue Commissioner's receipt of the oath of office signed by the assessor member along with, if available, proof of high school education;
- (b) Printed with an expiration date coinciding with the tax assessor's term of office;
- (c) Posted in a prominent location readily viewable by the public in the office of the board of tax assessors; and



Georgia Department of Revenue

560-11-2-.31 County Board of Tax Assessors- Qualifications

1. A Certificate may be revoked for a direct and clear violation of state law and regulations governing the duties and responsibilities of the board of tax assessors.
 - (i) Revenue Commissioner or his delegates shall have the authority to revoke.
 - (ii) A board of tax assessor whose Certificate' has been revoked may not vote in any legal Board of Assessors meeting and their attendance shall not count as a member necessary to constitute a quorum. Any attendance by such revoked member shall be duly noted in the minutes of that meeting.
- (I) Notice of revocation will be provided to:
 - (A) The individual board of assessor member whose certificate is revoked;
 - (B) The county board of tax assessors Chairperson; and
 - (C) The county governing authority.



Georgia Department of Revenue

560-11-2-.31 County Board of Tax Assessors- Qualifications

(iii) Revocation of a Certificate shall remain in effect until such time as the ex-board member becomes compliant with Georgia law and regulations governing the duties, certification, training requirements, and qualifications of the board of tax assessors and certification has been reinstated by the Revenue Commissioner or his delegates.

(iv) Revocation of an assessor member's Certificate pursuant to subsection (b) of Code Section 48-5-295 may be grounds for permanent removal from a county's board of tax assessors by the Revenue Commissioner.



Georgia Department of Revenue

560-11-2-.31 County Board of Tax Assessors- Qualifications

(v) Revocation of a Certificate may be appealed by the assessor member in writing to the Revenue Commissioner, by way of the Director of the Local Government Services Division. All evidence and arguments to be considered must be included in the written appeal.

- (I) Appeals must be filed within 30 days of revocation date printed on the notice.
- (II) Extensions to the 30-day appeal filing period may be granted by the Director of Local Government Services.



Georgia Department of Revenue

560-11-2-.31 County Board of Tax Assessors- Qualifications

(4) A member of a county board of tax assessors may be reappointed to succeed himself as a member of the board so long as the reappointment does not act to circumvent the certification, training requirements, and qualifications of O.C.G.A. § 48-5-290, O.C.G.A. § 48-5-291, O.C.G.A. § 48-5-292 and this Regulation.



Georgia Department of Revenue

Assessor Foundation Courses

- Course I: Certification for Assessors 40 Hours
- Exempt Properties Workshop 20 Hours
- **Georgia Assessor Administration** **20 Hours**
- Specialized Assessments Workshop 20 Hours
- **Advanced Specialized Assessments Workshop** **40 Hours**

Advanced Specialized Assessments Workshop may be taken in lieu of Specialized Assessment Administration

Assessors may attend CAVEAT, CAVEAT Update and any approved outside training courses to receive credit without meeting Foundation Course requirements.

An assessor must complete Course I within 180 days even if they have taken other training that equals 40 hours within that time.



Georgia Department of Revenue

BOA Education



Georgia Department of Revenue

Example # 1

Training Records Assessor

Became an Assessor July 1, 2015

Class	Date	Score	Credit Earned
C1: Course I: Certification for Assessors	11/03/2015	93.0	40.00
R2: Georgia Assessment Administration	09/25/2016	95.0	40.00
Completed Course I within 180 days and additional 40 hours within first 2-year tenure – 80 hours			
EX: Exempt Properties Workshop	11/07/2018	100.0	20.00
ES: Specialized Assessments Workshop	11/09/2018	100.0	20.00
Completed 40 hours in second tenure 7/1/17 – 7/1/19 – Met Foundation Course Requirements			
CV1: CAVEAT - Current Ad Valorem Edicts and Trends	05/23/2020		20.00
Complete 20 hours in third tenure 7/1/19 – 7/1/21			



Georgia Department of Revenue

48-5-292 Ineligibility of county tax assessors to hold other offices

In any county in this state with a population of 100,000, or more..... **no member of a county board of tax assessors shall be eligible to hold any county property appraisal staff position** during the time such person holds office as a member of a county board of tax assessors,



Georgia Department of Revenue

48-5-293 Oaths of Office

Each member of the county board of tax assessors shall take an oath before the judge or the clerk of the superior court of the county to perform faithfully and impartially the duties imposed upon him by law. In addition, he shall also take the oath required of all public officers as provided in Code Section 45-3-1.

- Must take an oath of office before the judge or clerk of superior court
- Must take public officers oath as per 48-3-1 in addition to the oath of office



Georgia Department of Revenue

45-3-1 Oaths required in addition to oath of office and constitutional oath

Every public officer shall:

- (1) Take the oath of office;
- (2) Take any oath prescribed by the Constitution of Georgia;
- (3) Swear that he or she is not the holder of any unaccounted-for public money due this state or any political subdivision or authority thereof;
- (4) Swear that he or she is not the holder of any office of trust under the government of the United States, any other state, or any foreign state which he or she is by the laws of the State of Georgia prohibited from holding;



Georgia Department of Revenue

45-3-1 Oaths required in addition to oath of office and constitutional oath

Every public officer shall (continued):

- (5) Swear that he or she is otherwise qualified to hold said office according to the Constitution and laws of Georgia;
- (6) Swear that he or she will support the Constitution of the United States and of this state; and
- (7) If elected by any circuit or district, swear that he or she has been a resident thereof for the time required by the Constitution and laws of this state.



Georgia Department of Revenue

48-5-293 Oaths of Office

- Oath of Tax Assessor
- Assessors Appointment Affidavit
- Assessors Appointment Resolution



Georgia Department of Revenue

Oath

I _____ a member of the _____ County Board of Tax Assessor, do solemnly swear that I am not the holder of any public money due this state, unaccounted for, and that I am not the holder of any office of trust under the government of the United States nor any one of the several states, nor of any foreign states, and that I am otherwise qualified to hold said office according to the Constitution and laws of the State of Georgia and will support the Constitution of the United States and of the State of Georgia.

I do further swear that as a member of the _____ County Board of Tax Assessors that I will faithfully and impartially perform the duties imposed upon me by law to the best of my knowledge and ability.

SO HELP ME GOD.

Assessor's Signature

Clerk's Acknowledgement



Georgia Department of Revenue

Assessor Appointment / Reappointment

Required Documents

Assessor Appointment Affidavit

This affidavit is to inform the Georgia Department of Revenue that the Assessor named below meets the education, age, and residence requirements to serve on the board.

I _____ affirm that I have met the following requirements as provided in O.C.G. A. 48-5-291 to qualify as a member of the Board of Assessors:

(a) No individual shall serve as a member of the county board of tax assessors who:

(1) Is less than 21 years of age.

(2) Fails to make his/her residence within the county within six months after taking the oath of office as a member of the board.

(3) Does not hold a high school diploma or its equivalent.

Current term dates

_____ to _____
Date Current Term Begins Date Current Term Ends



Signature of Assessor being appointed

County Name

Date

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Georgia Department of Revenue

Assessor Appointment Resolution

WHEREAS, there is a vacancy on the Board of Assessors; and

WHEREAS, the law requires the County Commission must appoint a successor when a vacancy occurs; and

WHEREAS, the person appointed will serve a term of _____ years;

NOW THEREFORE BE IT RESOLVED, the _____ County

Board of Commissioners appoints _____ to
Name of Assessor being appointed

the _____ County Board of Tax Assessors with this
Name of County to serve in

term of office to begin on _____
Date the Assessor's term begins

and expire on

Date the Assessor's term ends

ADOPTED this _____ day of _____, _____.
Day Month Year

County Name COUNTY BOARD OF COMMISSIONERS

Signature of Chairman

ATTEST:

Signature of County Clerk



Georgia Department of Revenue

48-5-294 Compensation

The compensation to be paid to a member of the board shall not be less than \$20.00 per day for the time he is actually discharging the duties required of him.



Georgia Department of Revenue

48-5-295 Terms of office; vacancies; removal by county governing authority

(a) Each member of the county board of tax assessors appointed to such office on and after July 1, 1996, shall be appointed by the county governing authority for a term of **not less than three nor more than six years**. A county governing authority shall, by resolution, within the range provided by this subsection, select the length of terms of office for members of its county board of tax assessors. Following the adoption of such resolution, all new appointments and reappointments to the county board of tax assessors shall be for the term lengths specified in the resolution; however, such resolution shall not have the effect of shortening or extending the terms of office of current members of the board of assessors whose terms have not yet expired. **The county governing authority shall not be authorized to again change the term length until the expiration of the term of office of the first appointment or reappointment following the resolution that last changed such terms of office.**



Georgia Department of Revenue

48-5-295 Terms of office; vacancies; removal by county governing authority (continued)

If the resolution changing the terms of office of members of the board of tax assessors would result in a voting majority of the board of tax assessors having their terms expire in the same calendar year, the county governing authority shall provide in the resolution for staggered initial appointments or reappointments of a duration of not less than three nor more than six years that will prevent such an occurrence. The county governing authority shall transmit to the board of assessors a copy of the resolution setting the length of terms of members of the county board of tax assessors within ten days of the date the resolution is adopted.



Georgia Department of Revenue

48-5-295 Terms of office; vacancies; removal by county governing authority (continued)

Any member of the county board of tax assessors shall be eligible for reappointment after review of his or her service on the board by the appointing authority. Such review **shall include education and certification information furnished by the commissioner**. Any member of the county board of tax assessors who **fails to maintain the certification and qualifications specified pursuant to Code Section 48-5-291 shall not be eligible for reappointment until all requirements have been met**. In case of a vacancy on the board at any time, whether caused by death, resignation, removal, or otherwise, the vacancy shall be immediately filled by appointment of the county governing authority. Any person appointed to fill a vacancy shall be appointed only to serve for the remainder of the unexpired term of office and shall possess the same qualifications required under this part for regular appointment to a full term of office.



Georgia Department of Revenue

48-5-295 Terms of office; vacancies; removal by county governing authority

(b) A member of the county board of tax assessors **may be removed by the county governing authority only for cause shown for the failure to perform the duties or requirements or meet the qualifications imposed upon such member by law including, but not limited to, the duties, requirements, and qualifications specified** pursuant to Code Section 48-5-295.1 and subsection (e) of Code Section 48-5-262. No member of the board who is also employed by the county as a staff appraiser under Code Section 48-5-262 and no member whose removal is attempted based on this subsection may be removed by the county governing authority during such member's term of appointment until the member has been **afforded an opportunity for a hearing before the judge of the superior court** of the county for recommendations by the judge of the superior court to the county governing authority regarding such removal.

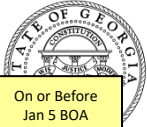


Georgia Department of Revenue

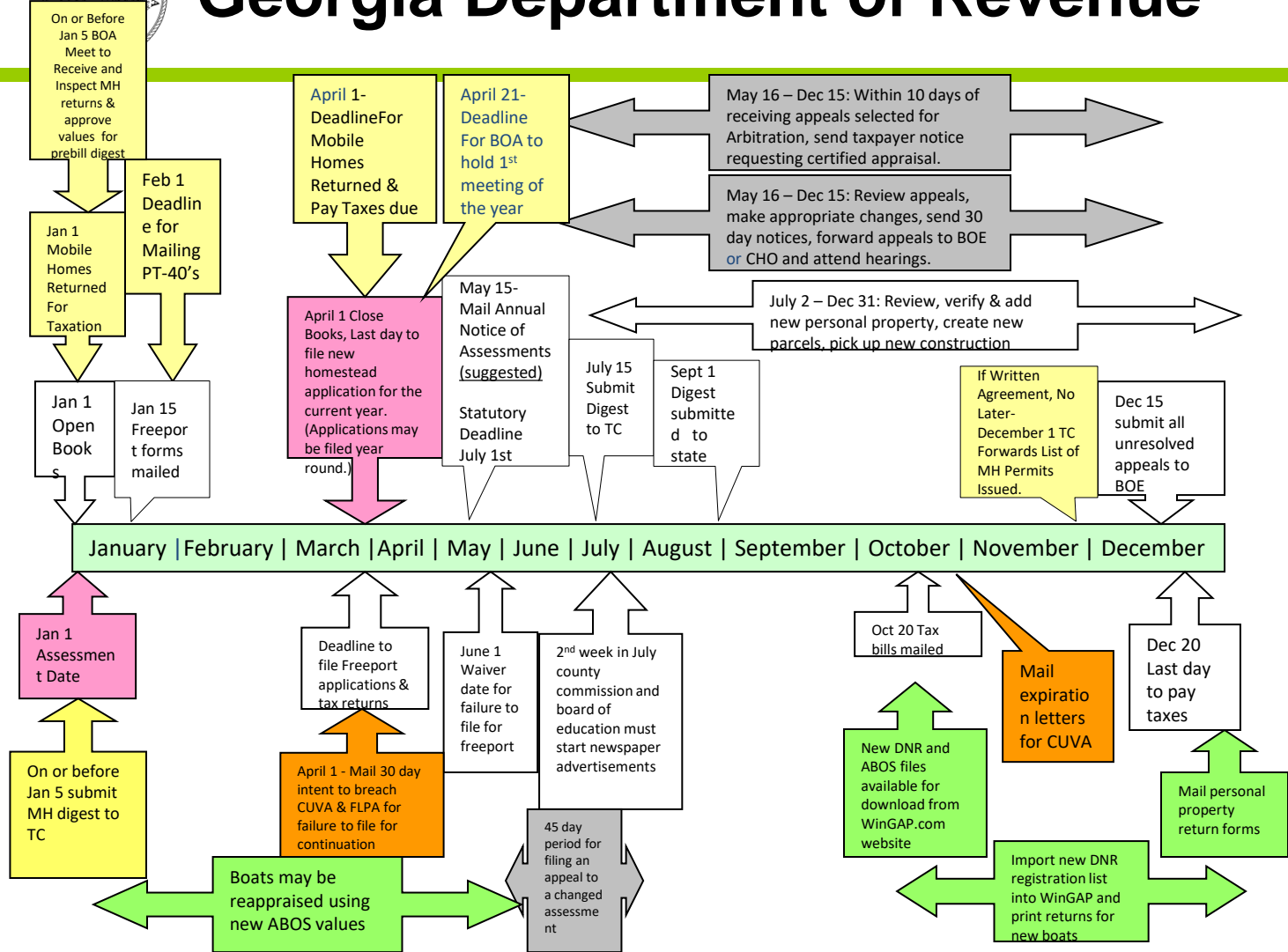
48-5-295 Terms of office; vacancies; removal by county governing authority

Failure to perform duties?

(c) As used in subsection (b) of this Code section, the term “failure to perform the duties” shall include a finding by the county governing authority that the member of the county board of tax assessors **has shown a pattern of decision in his or her capacity as such member that has provided substantially incorrect assessments or substantially inconsistent tax assessments between similar properties.**



Georgia Department of Revenue





Georgia Department of Revenue

Assessor Appointment Affidavit

This affidavit is to inform the Georgia Department of Revenue that the Assessor named below meets the education, age, and residence requirements to serve on the board.

I Millicent Blanche Devereaux affirm that I have met the following requirements as provided in O.C.G. A. 48-5-291 to qualify as a member of the Board of Assessors:

- (a) No individual shall serve as a member of the county board of tax assessors who:
- (1) Is less than 21 years of age.
 - (2) Fails to make his/her residence within the county within six months after taking the oath of office as a member of the board.
 - (3) Does not hold a high school diploma or its equivalent.

Current term dates

January 6, 2021 to December 31, 2023
Date Current Term Begins Date Current Term Ends

Millicent Blanche Devereaux
Signature of Assessor being appointed

Appling
County Name

January 6, 2021
Date



Georgia Department of Revenue

Assessor Appointment Resolution

WHEREAS, there is a vacancy on the Board of Assessors; and

WHEREAS, the law requires the County Commission must appoint a successor when a vacancy occurs; and

WHEREAS, the person appointed will serve a term of 3 years;

NOW THEREFORE BE IT RESOLVED, the Appling County Board of Commissioners appoints Blanche Devereaux to the Appling County Board of Tax Assessors with this term of office to begin on January 1, 2021
Date the Assessor's term begins
and expire on December 31, 2024
Date the Assessor's term ends.

ADOPTED this 16th day of December, 2020.
Day Month Year

APPLING COUNTY BOARD OF COMMISSIONERS

Dorothy Zbornak

Signature of Chairman

ATTEST:

Rose Nylund

Signature of County Clerk



Georgia Department of Revenue

Oath

I Millicent Devereaux a member of the Appling County Board of Tax Assessor, do solemnly swear that I am not the holder of any public money due this state, unaccounted for, and that I am not the holder of any office of trust under the government of the United States nor any one of the several states, nor of any foreign states, and that I am otherwise qualified to hold said office according to the Constitution and laws of the State of Georgia and will support the Constitution of the United States and of the State of Georgia.

I do further swear that as a member of the Appling County Board of Tax Assessors that I will faithfully and impartially perform the duties imposed upon me by law to the best of my knowledge and ability.

SO HELP ME GOD.

Millicent Blanche Devereaux

Assessor's Signature

Date: January 6, 2021

Clerk's Acknowledgement

Rose Nylund

Signature of County Clerk

January 6, 2021



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Georgia Department of Revenue

Assessor Appointment

These documents are required for appointments and reappointments as shown in the previous three slides.

- Oath
- Affidavit
- Resolution or Certified Minutes if includes term start and end dates

All documents must agree with assessor's name, term dates and number of years serving.



Georgia Department of Revenue

Assessor Appointment

The Assessor is Millicent Blanche Devereaux.

Oath shows Millicent Devereaux

Affidavit shows Millicent Blanche Devereaux

Resolution shows Blanche Devereaux

Since we see the assessor's full name, we know this is the same person and will accept the documents.



Georgia Department of Revenue

Assessor Appointment

On the resolution provided, the term length is 3 years. The term date given is January 1, 2021 to December 31, 2024?

The term length doesn't agree with the term dates which is 4 years.

When calculating January to December, you count the first year of the term.



Georgia Department of Revenue

Assessor Appointment

The term dates on the resolution are January 1, 2021 to December 31, 2024.

The term dates on the affidavit are January 6, 2021 to December 31, 2023.

The date cannot be determined without clarification from county



Georgia Department of Revenue

Assessor Appointment

Once the corrected documents are received, the assessor's certificate is issued.

It is mailed to the Chief Appraiser to be presented to the assessor at the next meeting.

It is to be displayed in the office in public view.



Georgia Department of Revenue

TO: Chief Appraiser

FROM: Kim Oliver

DATE: May 17, 2021

SUBJECT: Certificate of Appointment for Members of the Board of Tax Assessors

Congratulations to the members of your Board of Tax Assessors that have met the statutory requirements pursuant to O.C.G.A. §§ 48-5-291 and 48-5-295 and are receiving a Certificate of Appointment.

Please present these to your board members at their next meeting. After acknowledging their accomplishment, please post the Certificates in a prominent location readily viewable by the public in the office of the board of tax assessors to comply with Department of Revenue Substantive Regulation 560-11-2-.31.

Going forward since we are showing an expiration date on the Certificates please be sure that we receive copies of the Oath and Resolutions on new appointees or reappointments of existing members.

Thank you for your assistance with this project. If you have questions or if any of the information on the enclosed certificates is in error. Please contact me at kim.oliver@dor.ga.gov or 404-724-7044.



Georgia Department of Revenue

Certificate #: 2021-001-01	
CERTIFICATE OF APPOINTMENT	
Applying County Board of Assessor Member	
Millicent Blanche Devereaux	
<p>This certificate has been issued to the above named individual pursuant to Department of Revenue regulation 560-11-2-.31 and shall be posted in a prominent location readily viewable by the public in the office of the board of tax assessors.</p>	
<p>48-5-291. Qualifications for members; approved appraisal courses; rules and regulations</p> <p>(a) No individual shall serve as a member of the county board of tax assessors who:</p> <ol style="list-style-type: none">(1) Is less than 21 years of age;(2) Fails to make his or her residence within the county within six months after taking the oath of office as a member of the board;(3) Does not hold a high school diploma or its equivalent;(4) Has not successfully completed 40 hours of training either prior to or within 180 days of appointment as provided in subsection (b) of this Code section;(5) Has not obtained and maintained a certificate issued by the commissioner; and(6) In addition to the training required in paragraph (4) of this Code section, does not successfully complete an additional 40 hours of approved appraisal courses as provided in subsection (b) of this Code section during each two calendar years of tenure as a member of the county board of tax assessors. <p>(b) Approved appraisal courses shall be courses of instruction covering the basic principles of appraisal and assessing of all classes and types of property including instruction in the fundamentals of Georgia law covering the appraisal and assessing of property for ad valorem tax purposes as prescribed and designed by the commissioner pursuant to Code Section 48-5-13. To ensure that the assessment functions are performed in a professional manner by competent assessors, meeting clearly specified professional qualifications, the commissioner shall develop, approve, and administer courses of instruction designed to qualify applicants or tax assessors under this Code section and to specify qualification requirements for certification. The commissioner may contract with any professional appraisal organization or firm or institution of higher education in this state to provide the necessary courses of instruction or any part of any such course pursuant to Code Section 48-5-13.</p> <p>(c) The commissioner shall promulgate such rules and regulations as may be necessary for the administration of this Code section.</p>	
State of Georgia Commissioner of Revenue	TERM OF OFFICE
Date Issued: May 17, 2021	From 01-01-2021 To: 12-31-2023
	This certificate expires on December 31, 2023



Georgia Department of Revenue

BOA Education Records : Member #1

became an appraiser 12/17/10, became CA 7/1/13, became assessor 1/1/17

Class	Date	Score	Credit Earned
C1: Course I: Certification for Assessors	11/03/2010	93.0	40.00
CA: Course IA: Assessment Fundamentals for Appraisers	11/17/2010	88.0	40.00
E1: Appraiser I Exam	12/17/2010	85.0	0.00
C5: Course V: Cost Approach to Value	06/15/2011	78.0	40.00
E2: Appraiser II Exam	12/15/2011	88.0	0.00
C4: Course IVB: Valuation of Rural Land	05/24/2012	86.0	40.00
C2: Course II: Income Approach To Value	01/28/2013	74.0	40.00
E3: Appraiser III Exam	06/24/2013	86.0	0.00
C3: Course III: Valuation of Personal Property	05/11/2015	93.0	40.00
R2: Georgia Assessment Administration	09/25/2017	95.0	40.00
Completed 40 hours in first tenure 1/1/17 – 1/1/19 Does not need Course I - taken prior to appointment			
EX: Exempt Properties Workshop	11/07/2019	100.0	20.00
ES: Specialized Assessments Workshop	11/09/2019	100.0	20.00
CV1: CAVEAT - Current Ad Valorem Edicts and Trends	05/23/2020		20.00
Completed 60 hours in second tenure 1/1/19 – 1/1/21			



Georgia Department of Revenue

BOA Education Records : Member #2

Appointed as Assessor- March 1, 2016

Training Records

Became an Assessor March 1, 2016

Class	Date	Score	Credit Earned
C1: Course I: Certification for Assessors	06/03/2016	93.0	40.00
EX: Exempt Properties Workshop	11/07/2017	100.0	20.00
ES: Specialized Assessments Workshop	11/09/2017	100.0	20.00
Completed Course I within 180 days + 40 hours Training in first tenure 3/1/16 - 3/1/18			
R2: Georgia Assessment Administration	11/22/2018	88.0	40.00
CV1: CAVEAT - Current Ad Valorem Edicts and Trends	05/15/2019		20.00
Completed 60 hours in tenure 3/1/18 – 3/1/20			
CV1: CAVEAT - Current Ad Valorem Edicts and Trends	05/21/2020		20.00
Completed 20 hours in tenure 3/1/20 – 3/1/22 – needs 20 hours by 3/1/22			



Georgia Department of Revenue

BOA Education Records: Member #3

Appointed as Assessor- March 1, 2016

Class	Date	Score	Credit Earned
C1: Course I: Certification for Assessors	11/03/2016	93.0	40.00
Did not complete Course I within 180 days – ineligible to serve until 11/3/16			
CV1: CAVEAT - Current Ad Valorem Edicts and Trends	05/17/2017		20.00
EX: Exempt Properties Workshop	11/07/2017	100.0	20.00
ES: Specialized Assessments Workshop	11/09/2017	100.0	20.00
R2: Georgia Assessment Administration	01/22/2018	88.0	40.00
Completed Course 80 + hours training in first tenure 3/1/16 – 3/1/18			
CV1: CAVEAT - Current Ad Valorem Edicts and Trends	05/15/2018		20.00
CV1: CAVEAT - Current Ad Valorem Edicts and Trends	05/21/2019		20.00
Completed 40 hours training in second tenure 3/1/18-3/1/20			